

**Table 9.15-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1999 AND 2000**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average 2/ (dollars)
1999					
All returns	558,612	22,327,292	450,719	2,989,312	6,632
Under \$20,000 2/	222,951	1,683,633	3/ 126,847	107,425	847
\$20,000 under \$30,000	85,679	2,121,327	3/ 77,339	160,242	2,072
\$30,000 under \$50,000	105,579	4,115,498	102,624	392,375	3,823
\$50,000 under \$75,000	73,499	4,495,912	73,087	496,030	6,787
\$75,000 under \$100,000	35,860	3,079,257	35,802	406,307	11,349
\$100,000 under \$200,000	28,078	3,625,736	28,060	624,960	22,272
\$200,000 or more	6,966	3,205,927	6,960	801,974	115,226
Median income	23,423
2000					
All returns	572,178	23,929,238	464,713	3,281,126	7,061
Under \$20,000 2/	222,194	1,688,249	127,132	107,842	850
\$20,000 under \$30,000	87,354	2,161,736	78,741	161,827	2,092
\$30,000 under \$50,000	108,158	4,218,157	104,926	399,433	3,807
\$50,000 under \$75,000	75,867	4,644,084	75,406	512,499	6,797
\$75,000 under \$100,000	38,642	3,325,302	38,592	440,517	11,415
\$100,000 under \$200,000	31,978	4,138,524	31,935	712,249	22,303
\$200,000 or more	7,520	2,499,159	7,981	946,760	118,627
Median income	27,314

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Revised.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*,
<<http://ftp.fedworld.gov/pub/irs-soi/99in12hi.exe>> and <<http://ftp.fedworld.gov/pub/irs-soi/00in12hi.xls>>
accessed July 24, 2002; and calculations by Hawaii State Department of Business, Economic Development &
Tourism.